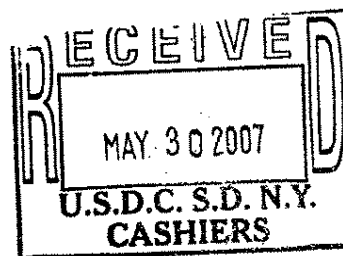


EXHIBIT M

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ROMEO KREINBERG,

Plaintiff,

- against -

THE DOW CHEMICAL COMPANY and
ANDREW N. LIVERIS,

Defendants.

Case No. **07 CIV 4557**

NOTICE OF REMOVAL OF STATE COURT CIVIL ACTION

Pursuant to 28 U.S.C. §§ 1441 and 1446, Defendants The Dow Chemical Company ("Dow") and Andrew Liveris ("Liveris") hereby remove to this Court the state court action entitled *Romeo Kreinberg v. The Dow Chemical Company and Andrew N. Liveris*, Case No. 07/601540, filed on May 8, 2007 in the Supreme Court of the State of New York, County of New York ("State Court Civil Action"). Removal is based on diversity jurisdiction pursuant to 28 U.S.C. § 1332(a) and on federal question jurisdiction pursuant to 28 U.S.C. § 1331. This Notice of Removal is timely under 28 U.S.C. § 1446(b). Copies of Kreinberg's Complaint and all other documents constituting the entire file in the State Court Civil Action are attached hereto as Exhibit A. In support of this Notice of Removal, Dow and Liveris state as follows:

1. On May 8, 2007, Plaintiff filed this action in the Supreme Court of the State of New York, County of New York.

2. Under 28 U.S.C. § 1441, state court civil actions over which the District Courts of the United States would have had original jurisdiction may be removed to the District Court of the United States for the district and division embracing the place where the action is pending.

3. The State Court Civil Action is a civil action over which this Court has original diversity jurisdiction pursuant to 28 U.S.C. § 1332(a) and federal question jurisdiction pursuant to 28 U.S.C. § 1331.

4. Diversity jurisdiction exists pursuant to 28 U.S.C. § 1332(a) because the parties to the State Court Civil Action are citizens of different states and the amount in controversy exceeds \$75,000 exclusive of interests and costs. Dow is a citizen of Michigan and Delaware. Dow has its principal place of business in Midland, Michigan, where its headquarters have been located for over a century. Dow is incorporated under the laws of Delaware. Liveris resides in Midland, Michigan and is a citizen and domiciliary of Michigan. Kreinberg resides in Key Biscayne, Florida, and is a citizen and domiciliary of Florida.

5. Federal question jurisdiction exists under the Employee Retirement Income Security Act ("ERISA"), 29 U.S.C. § 1001 *et seq.*, as amended by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"), 29 U.S.C. § 1161, *et seq.* Plaintiff alleges that, because of defendants' alleged conduct, plaintiff experienced losses including "vested and unvested securities and benefits." *See, e.g.*, State Court Civil Action Complaint ¶ 102; *see also id.* at ¶¶ 60, 110. Those benefits include health continuation coverage subject to ERISA and COBRA.

6. This Notice of Removal is timely filed as required by 28 U.S.C. § 1446(b). Kreinberg first effected service upon Dow on May 10, 2007. As of May 29, 2007, defendant

Liveris had not been served. Accordingly, pursuant to 28 U.S.C. § 1446(b), this Notice of Removal is timely.

7. Written notice of filing of this Notice of Removal will be served upon Kreinberg, and a true copy will be filed with the Clerk in the Supreme Court of the State of New York, as required by 28 U.S.C. § 1446(d).

8. By filing this Notice of Removal, Defendants do not waive any defense that may be available to them, including, but not limited to, defenses relating to adequacy of service or personal jurisdiction. Likewise, in filing this Notice of Removal, Defendants do not waive any right to transfer this action to a different venue, nor do they concede that this venue is convenient.

9. In accordance with 28 U.S.C. § 1446(a), copies of all process, pleadings and orders served upon defendants in the State Court Civil Action are attached to this Notice of Removal as Exhibit A (as of May 29, 2007, no papers had been served upon defendant Andrew Liveris).

WHEREFORE, having fulfilled all statutory requirements, defendants hereby give notice that the State Court Civil Action is hereby removed to this Court.

Dated: May 30, 2007



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